

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI ABY T. VARKEY, JM AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.655/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2018-19.

RKS VIJAYAKUMAR  
Kovilpalayam Road,  
Negamam, Pollachi,  
Coimbatore-642001  
[PAN-AGDPV5035H)

Income Tax Officer,  
Vs. CHE-W-(63) (95)  
Chennai

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Shri Anand Babunath, F.C.A  
: Shri P.Sajit Kumar, JCIT

सुनवाई की तारीख/Date of Hearing

: 20.05.2024

घोषणा की तारीख /Date of Pronouncement

: 29.05.2024

**आदेश / O R D E R**

**PER AMITABH SHUKLA, A.M :**

This appeal arises from vide DIN/order No. ITBA/NFAC/S/250/ 2023-  
24/1060899837(1) dated 14.02.2024 of the CIT(A).

2.0 At the outset the Ld.DR of the assessee drew our attention that the Ld.CIT(A) has passed an ex-parte order and requested that the matter be restored for readjudication. The Ld.DR argued against restoring the issue back to the Ld.AO. The Ld.AR assured that there will be no non-compliance on its part and that it will file all necessary documentary evidences.

3.0 We have considered the facts of the case in the light of arguments put forth. Material available on record indicates that the Ld.CIT(A) was constrained to dismiss the appeal ex-parte given total non-compliance on the part of the assessee. Perusal of the assessment order dated 26.02.2021 shows that the AO had made addition treating agricultural income as income from other sources in view of the fact that the assessee failed to file satisfactory supporting documentary evidences. The assessee had argued that it is doing agricultural activity for the last several years and its agricultural income has been assessed accordingly. A proper adjudication of the case by the Appellate Commissioner can only happen once the assessee complies fully and correctly with its notices. We are of the view that ends of justice would be met if the assessee is given one last opportunity to present its case and filed supporting evidences before the Ld.AO. Accordingly, placing reliance upon the decision in the case of TIN box 249 ITR 216 the matter is restored to the file of the AO for assessment de novo. The assessee is

directed to make complete and correct compliance towards the notices issued by the AO. The grounds of appeal raised by the assessee is thus allowed.

4.0 In the result the appeal is allowed.

*Order pronounced on 29<sup>th</sup> May, 2024.*

Sd/-

**(ABY T. VARKEY)  
JUDICIAL MEMBER**

Sd/-

**(AMITABH SHUKLA)  
ACCOUNTANT MEMBER**

चेन्नई/Chennai, दिनांक/Dated: 29<sup>th</sup> May, 2024.

KB/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai / Madurai / Coimbatore / Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF